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U.S. Congress. House.

The Mills bill

[S.I.]

[1888?]

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H. R. 9051.

50TH CONGRESS,
1ST SESSION.

U. S. - 9051

The Mills Bill.

Passed the House of Representatives,

JULY 21, 1888.

AN ACT

TO REDUCE TAXATION AND SIMPLIFY THE LAWS IN RELATION TO THE COLLECTION OF THE REVENUE.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of October, eighteen hundred and eighty-eight, the following articles mentioned in this section, when imported, shall be exempt from duty:

Timber, hewn and sawed, and timber used for spars and in building wharves.

Timber, squared or sided.

Wood unmanufactured, not specially enumerated or provided for.

Sawed boards, planks, deals, and all other articles of sawed lumber.

Hubs for wheels, posts, last-blocks, wagou-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough, hewn, or sawed only.

Staves of wood.

Pickets and palings.

Laths.

Shingles.

Clapboards, pine or spruce.

Logs.

Provided, That if any export duty is laid upon the above-mentioned articles, or either of them, by any country whence imported, all said articles imported from said country shall be subject to duty as now provided by law.

Salt, in bags, sacks, barrels, or other packages, or in bulk, when imported from any country which does not charge an import duty upon salt exported from the United States.

Flax straw.

Flax, not hackled or dressed.

Tow of flax, or hemp.

Hemp, manila, and other like substitutes for hemp.

Jute butts.

Jute.

Sunn, sisal-grass, and other vegetable fibres.

Burlaps, not exceeding sixty inches in width, of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value.

Bags of jute for grain.

Machinery designed for the conversion of jute or jute butts into cotton bagging, to wit, cards, roving frames, winding frames, and softeners.

Iron or steel sheets, or plates, or taggers iron, coated with tin or lead, or with a mixture of which these metals is a component part,

by the dipping or any other process, and commercially known as tin plates,terne plates, and taggers tin.

Beeswax.

Glycerine, crude, brown, or yellow, of the specific gravity of 1.25 or less at a temperature of sixty degrees Fahrenheit, not purified by refining or distilling.

Phosphorous.

Soap-stocks, fit only for use as such.

Soap, hard and soft, all which are not otherwise specially enumerated or provided for.

Sheep-dip.

Extract of hemlock, and other bark used for tanning.

Indigo, extracts of, and carmined.

Iodine, resublimed.

Oil, croton.

Hemp-seed and rape-seed oil.

Petroleum.

Alumina—alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, and alum in crystals or ground.

All imitations of natural mineral waters, and all artificial mineral waters.

Baryta, sulphate of, or barytes, unmanufactured.

Boracic acid, borate of lime and borax.

Copper, sulphate of, or blue vitriol.

Iron, sulphate of, or coppers.

Potash, crude, carbonate of, or fused and caustic potash.

Chlorate of potash and nitrate of potash, or saltpeter crude.

Sulphate of potash.

Sulphate of soda, known as salt cake, crude or refined, or niter cake, crude or refined, and Glauber's salt.

Nitrite of soda.

Sulphur, refined, in rolls.

Wood-tar.

Coal-tar, crude.

Aniline oil and its homologues.

Coal-tar, products of, such as naphtha, benzine, benzole, dead oil, and pitch.

All preparations of coal-tar not colors or dyes, and not acids of colors and dyes.

Logwood and other dyewoods, extracts and decoctions of.

Alizarine, natural or artificial.

Spirits of turpentine.

Ocher and ochery earths, umber and umber earths.

Olive oil, salad oil, cottonseed oil, whale oil, seal oil and neat-foot oil.

All barks, beans, berries, balsams, buds, bulbs, bulbous roots, and excrescences, such as nut-galls, fruits, flowers, dried fibers, galls, gums, and gum resins, herbs, leaves, lichens, mosses, nuts, roots, and stems, vegetables, seeds, and seeds of morbid growth,

weeds, woods used expressly for dyeing, and dried insects, any of the foregoing which are not edible and not specially enumerated or provided for.

All non-dutiable crude minerals, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for.

All earths or clays unwrought or unmanufactured.

Glass plates or discs unwrought, for use in the manufacture of optical instruments, spectacles and eye glasses.

Opium crude and not adulterated containing nine per centum and over of morphia, for medicinal purposes.

Iron and steel cotton ties or hoops, for baling or other purposes, not thinner than number twenty wire gauge.

Needles, sewing, darning, knitting, and all others not specially enumerated or provided for in this act.

Copper, imported in the form of ores, regulus of, and black or coarse copper and copper cement, old copper fit only for remanufacture.

Antimony, as regulus or metal.

Quicksilver.

Chromate of iron or chromic ore.

Mineral substances in a crude state and metals unwrought not specially enumerated or provided for.

Brick, other than fire-brick.

German looking glass plates, made of blown glass and silvered.

Vegetables in their natural state or in salt or brine, not specially enumerated or provided for.

Chicory root, ground or unground, burnt or prepared.

Acorns and dandelion root, raw or prepared, and all other articles used, or intended to be used, as coffee or substitutes therefor, not specially enumerated or provided for.

Cocoa, prepared or manufactured.

Dates.

Currants, Zante or other.

Figs.

Meats, game and poultry.

Milk, fresh.

Egg yolks.

Beans, pease and split pease.

Bibles, books, and pamphlets, printed in other languages than English, and books and pamphlets and all publications of foreign Governments, and publications of foreign societies, historical or scientific, printed for gratuitous distribution.

Bristles.

Bulbs and bulbous roots, not medicinal.

Feathers of all kinds, crude or not dressed, colored or manufactured.

Finishing powder.

Grease.

Grindstones, finished or unfinished.

Curled hair, for beds or mattresses.
Human hair, raw, uncleaned and not drawn.
Hemp and rape seed, and other oil-seeds of like character.
Garden seeds.
Osier or willow, prepared for basket-makers' use.
Broom-corn.
Brush-wood.

Rags, of whatever material composed.
Rattans and reeds, manufactured but not made up into finished articles.

Stones, unmanufactured or undressed, freestone, granite, sandstone, and all building or monumental stone.

All strings of gut or any other like material.

Tallow.

Waste, all not specially enumerated or provided for.

Sec. 2. That on and after the first day of October, eighteen hundred and eighty-eight, in lieu of the duties heretofore imposed on the articles hereinafter mentioned, there shall be levied, collected, and paid the following rates of duty on said articles severally:

Glycerine, refined, three cents per pound.

Acid, acetic, acetous, or pyroligneous acid, exceeding the specific gravity of 1.047, five cents per pound.

Castor beans or seeds, twenty-five cents per bushel of fifty pounds.

Castor oil, forty cents per gallon.

Flaxseed or linseed oil, fifteen cents per gallon.

Licorice, paste or rolls, five cents per pound.

Licorice, juice, thirty-five per centum ad valorem.

Baryta, sulphate of, or barytes, manufactured, one-eighth of one cent per pound.

Chromate of potash, two and one-half cents per pound.

Bichromate of potash, two and one-half cents per pound.

Acetate of lead, brown, two cents per pound.

Acetate of lead, white, three cents per pound.

White lead, when dry or in pulp, or when ground or mixed in oil, two cents per pound.

Orange, mineral, and red lead, one and one-half cents per pound.

Litharge, one and one-half cents per pound.

Nitrate of lead, two cents per pound.

Magnesia, medicinal, carbonate of, three cents per pound.

Magnesia, calcined, seven cents per pound.

Magnesia, sulphate of, or Epsom salts, one-fourth of one cent per pound.

Prussiate of potash, red, seven cents per pound.

Prussiate of potash, yellow, three cents per pound.

Nitrate of potash, refined, or refined saltpeter, one cent per pound.

Sal soda, or soda crystals, one-eighth of one cent per pound.

Bicarbonate of or super-carbonate of soda, and salaratus, calcined or pearl ash, three-fourths of one cent per pound.

Hydrate or caustic soda, one-half of one cent per pound.

Soda silicate, or other alkaline silicate, one-fourth of one cent per pound.

Sulphur, sublimed or flowers of, twelve dollars per ton.

Ultramarine, three cents per pound.

Paris green, twelve and one-half per centum ad valorem.

Colors and paints, including lakes, whether dry or mixed or ground with water or oil, not specially enumerated or provided for, twenty per centum ad valorem.

Zinc, oxide of, when dry, one cent per pound; when ground in oil, one and one-half cents per pound.

All medicinal preparations known as cerates, conserves, decoctions, emulsions, extracts, solid or fluid, infusions, juices, liniments; lozenges, mixtures, mucilages, ointments, olio-resins, pills, plasters, powders, resins, suppositories, sirups, vinegars, and waters, of any of which alcohol is not a component part, which are not specially enumerated or provided for, twenty per centum ad valorem.

All ground or powdered spices not specially enumerated or provided for, three cents per pound.

Proprietary preparations, to wit: All cosmetics, pills, powders, troches or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or preparations or compositions recommended to the public as proprietary articles or prepared according to some private formula as remedies or specifics for any disease or diseases or affections affecting the human or animal body, including all toilet preparations whatever used as applications to the hair, mouth, teeth, or skin, not specially enumerated or provided for, thirty per centum ad valorem.

Morphia or morphine and all salts thereof, fifty cents per ounce.

Acid, tannic or tannin, fifty cents per pound.

China, porcelain, parian, and bisque, earthen, stone or crockery ware composed of earthy or mineral substance, including plaques, ornaments, charms, vases and statuettes, painted, printed, enameled, or gilded, or otherwise decorated in any manner, fifty per centum ad valorem.

China, porcelain, parian, and bisque ware not decorated in any manner forty per cent ad valorem.

White granite, common ware, plain, white or cream-colored, lustred or printed under glaze in a single color; sponged, dipped, or edged ware, thirty-five per cent ad valorem.

Brown earthenware, common stoneware, gas-retorts, and roofing tiles, not specially enumerated or provided for, and not decorated in any manner, twenty per centum ad valorem.

All other earthen, stone, and crockery ware, white, colored, or bisque, composed of earthy or mineral substances, not specially enumerated or provided for in this act, and not decorated in any manner, thirty-five per centum ad valorem.

Paving tiles, not encaustic, twenty per centum ad valorem.

Encaustic tiles, not glazed or enameled, thirty per centum ad valorem.

All glazed or enameled tiles, forty-five per centum ad valorem.

Slates, slate pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, twenty per centum ad valorem.

Green and colored glass bottles, vials, demijohns and carboys (covered or uncovered), pickle or preserve jars, and other plain, molded, or pressed green and colored bottle glass, not cut, engraved, or painted, and not specially enumerated or provided for, one cent per pound; if filled, and not otherwise provided for, and the contents are subject to an ad valorem duty, or to a rate of duty based on their value, the value of such bottles, vials, or other vessels shall be added to the value of the contents for the ascertainment of the dutiable value of the latter; but if filled and not otherwise provided for, and the contents are not subject to an ad valorem duty or to a rate of duty based on their value, they shall pay a duty of one cent per pound in addition to the duty, if any, on their contents.

Cylinder and crown glass, polished, about twenty-four by thirty inches square and not exceeding twenty-four by sixty inches square, twenty cents per square foot; all above that, thirty cents per square foot.

Unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and five-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two cents per pound; all above that, two and one-half cents per pound: *Provided*, That unpolished, cylinder, crown, and common window-glass, imported in boxes containing fifty square feet as nearly as sizes will permit, now known and commercially designated as fifty feet of glass, single thick, and weighing not to exceed fifty-five pounds of glass per box, shall be entered and computed as fifty pounds of glass only; and that said kinds of glass imported in boxes containing, as nearly as size will permit, fifty feet of glass, now known and commercially designated as fifty feet of glass, double thick and not exceeding ninety pounds in weight, shall be entered and computed as eighty pounds of glass only; but in all other cases the duty shall be computed according to the actual weight of glass.

Cast polished plate-glass, silvered, or looking-glass plates, above twenty-four by thirty inches square and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, forty-five cents per square foot.

Porcelain and Bohemian glass, chemical glassware, painted glassware, stained glass, and all other manufactures of glass, or of which glass shall be the component material of chief value, not specially enumerated or provided for, forty per centum ad valorem.

Iron in pigs, iron kentledge, six dollars per ton.

Iron railway bars, weighing more than twenty-five pounds to the yard, eleven dollars per ton.

Steel railway bars and railway bars made in part of steel, weighing more than twenty-five pounds to the yard, eleven dollars per ton.

Bar iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, seven-tenths of one cent per pound; comprising round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch square, and flats less than one inch wide or less than three-eighths of one inch thick, round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter, and square iron less than three-fourths of one inch square, one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly; and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of not less than twenty dollars per ton.

Iron or steel tee rails, weighing not over twenty-five pounds to the yard, fourteen dollars per ton; iron or steel flat rails, punched, fifteen dollars per ton.

Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially enumerated or provided for, one cent per pound.

Iron or steel flat with longitudinal ribs, for the manufacture of fencing, four-tenths of a cent per pound.

Sheet iron, common or black, thinner than one inch and not thinner than number twenty wire gauge, one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, one and one-tenth of one cent per pound; thinner than number twenty-five wire gauge and not thinner than number twenty-nine wire gauge, one and one-fourth of one cent per pound; thinner than number twenty-nine wire gauge, and all iron commercially known as common or black taggers iron, whether put up in boxes or bundles or not, thirty per centum ad valorem: *Provided*, That on all such iron and steel sheets or plates aforesaid excepting on what are known commercially as tin plates, terne plates, and taggers tin, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, one-fourth of one cent per pound additional when not thinner than number twenty wire gauge; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, one-half cent per pound additional, and when thinner than twenty-five wire gauge, three-fourths of one cent per pound additional.

Hoop, or band, or scroll, or other iron, eight inches or less in width, and not thinner than number ten wire gauge, one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, one and one-tenth cents per pound; thinner than number twenty wire gauge, one and three-tenths cents per pound: *Provided*, That all articles not specially enumerated or

provided for, whether wholly or partly manufactured, made from sheet, plate, hoop, band, or scroll iron herein provided for, or of which such sheet, plate, hoop, band, or scroll iron shall be the material of chief value, shall pay one-fourth of one cent per pound more duty than that imposed on the iron from which they are made, or which shall be such material of chief value.

Cast-iron pipe of every description, six-tenths of one cent per pound.

Cut nails and spikes, of iron or steel, one cent per pound.

Cut tacks, brads or sprigs, thirty-five per centum ad valorem.

Iron or steel railway fish-plates or splice-bars, eight-tenths of one cent per pound.

Wrought-iron or steel spikes, nuts, and washers, and horse, mule, or ox shoes, one and one-half cents per pound.

Anvils, anchors, or parts thereof, mill-irons and mill-cranks, of wrought-iron, and wrought-iron for ships, and forgings of iron and steel, for vessels, steam-engines and locomotives, or parts thereof, weighing each twenty-five pounds or more, one and one-half cents per pound.

Iron or steel rivets, bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, one and one-half cents per pound.

Iron or steel blacksmiths' hammers and sledges, track-tools, wedges, and crowbars, one and one-half of one cent per pound.

Iron or steel axles, parts thereof, axle bars, axle blanks, or forgings for axles, without reference to the stage or state of manufacture, one and one-half cents per pound.

Horseshoe nails, hob-nails, and wire nails, and all other wrought-iron or steel nails, not specially enumerated or provided for, two and one-half cents per pound.

Boiler-tubes, or other tubes, or flues, or stays, of wrought-iron or steel, one and one-half cents per pound.

Chain or chains, of all kinds, made of iron or steel, less than three-fourths of one inch in diameter, one and one-fourth cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, one and one-half cents per pound; less than three-eighths of one inch in diameter, two cents per pound.

Hand, back, and all other saws, not specially enumerated or provided for, thirty per centum ad valorem.

Files, file-blanks, rasps, and floats of all cuts and kinds, thirty-five per centum ad valorem.

Iron or steel beams, girders, joists, angles, channels, car-truck channels, T T columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, six-tenths of one cent per pound.

Steel wheels and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, and other railway tires, or parts thereof, wholly or partly manufactured, two cents per pound; iron or steel ingots, cogged ingots, blooms

or blanks for the same without regard to the degree of manufacture, one and one-half cents per pound.

Iron and steel wire and iron and steel wire galvanized, and all manufactures of iron and steel wire and of iron and steel wire galvanized shall pay the duties now provided by law: *Provided*, That no such duty shall be in excess of sixty per centum ad valorem.

Clippings from new copper fit only for remanufacture, one cent per pound.

Copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, two cents per pound; in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, thirty per centum ad valorem.

Lead ore and lead dross, three-fourths of one cent per pound.

Lead, in pigs and bars, molten and old refuse lead run into blocks, and bars and old scrap lead fit only to be remanufactured, one and one-quarter cents per pound. Lead in sheets, pipes, or shot, two and one quarter cents per pound.

Sheathing or yellow metal, thirty per centum ad valorem.

Nickel, in ore or matte, ten cents per pound on the nickel contained therein.

Zinc ores, twenty per centum ad valorem.

Zinc spelter, or tutenague, in blocks or pigs, and old worn-out zinc fit only to be remanufactured, one and one-quarter cents per pound; zinc, spelter or tutenague in sheets, two cents per pound.

Hollow-ware, coated, glazed, or tinned, two and one-half cents per pound.

Needles for knitting and sewing machines, twenty per centum ad valorem.

Pens, metallic, thirty-five per centum ad valorem.

Type metal, fifteen per centum ad valorem.

New type for printing, fifteen per centum ad valorem.

Manufactures, articles, or wares, not specially enumerated or provided for, composed wholly or in part of copper, thirty-five per centum ad valorem; manufactures, articles, or wares not specially enumerated or provided for, composed of iron, steel, lead, nickel, pewter, tin, zinc, gold, silver, platinum, or any other metal, or of which any of the foregoing metals may be the component material of chief value, and whether partly or wholly manufactured, forty per centum ad valorem.

Cabinet and house furniture of wood, finished, thirty per centum ad valorem.

Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood and satinwood, thirty per centum ad valorem.

Manufactures of wood, or of which wood is the chief component part, not specially enumerated or provided for, thirty per centum ad valorem.

All sugars not above number thirteen Dutch standard in color shall pay duty on their polariscopic test as follows, namely:

All sugars not above number thirteen Dutch standard in color,

all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, shall pay a duty of one and fifteen hundredths cents per pound, and for every additional degree or fraction of a degree shown by the polariscopic test they shall pay thirty-two thousandths of a cent per pound additional.

All sugars above number thirteen Dutch standard in color shall be classified by the Dutch standard of color and pay duty as follows, namely:

All sugars above number thirteen and not above number sixteen Dutch standard, two and twenty hundredths cents per pound.

All sugar above number sixteen and not above number twenty Dutch standard, two and forty hundredths cents per pound.

All sugars above number twenty Dutch standard, two and eighty hundredths cents per pound.

Molasses testing not above fifty-six degrees by the polariscope shall pay a duty of two and three-fourths cents per gallon; molasses testing above fifty-six degrees shall pay a duty of six cents per gallon; *Provided*, That if an export duty shall hereafter be laid upon sugar or molasses by any country from whence the same may be imported, such sugar or molasses so imported shall be subject to duty as provided by law at the date of the passage of this act.

Sugar candy, not colored, five cents per pound.

All other confectionery, forty per centum ad valorem.

Potato or corn starch, rice starch and other starch, one cent per pound.

Rice, cleaned, two cents per pound; uncleaned, or rice free of the outer hull, and still having the inner cuticle on, one and one-quarter cents per pound.

Rice-flour and rice-meal, fifteen per centum ad valorem.

Paddy, or rice having the outer hull on, one per cent. per pound.

Raisins, one and one-half cents per pound.

Peanuts or ground beans, three-fourths of one cent per pound; shelled, one cent per pound.

Mustard, ground or preserved, in bottles or otherwise, six cents per pound.

Cotton thread, yarn, warps, or warp yarn, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding forty cents per pound, thirty-five per centum ad valorem; valued at over forty cents per pound, forty per centum ad valorem.

On all cotton cloth, forty per centum ad valorem.

Spool-thread of cotton, forty per centum ad valorem.

Flax, hackled, known as dressed line, ten dollars per ton.

Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not specially enum-

erated or provided for, twenty-five per centum ad valorem: *Provided*, That cuffs, collars, shirts, and other manufactures of wearing apparel, made in whole or in part of linen, and not otherwise provided for, and hydraulic hose, thirty-five per centum ad valorem.

Flax, hemp, and jute yarns, and all twines of hemp, jute, jute-butts, sunn, sisal-grass, ramie, and China grass, fifteen per centum ad valorem.

Flax or linen thread, twine, and pack thread and all manufactures of flax, or of which flax shall be the component material of chief value, not specially enumerated or provided for, twenty-five per centum ad valorem.

Oil-cloth foundations, or floor-cloth canvas, or burlaps, exceeding sixty inches in width, made of flax, jute or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value, twenty-five per centum ad valorem.

Oil-cloths for floors, stamped, painted, or printed, and on all other oil-cloth (except silk oil-cloth), and on water-proof cloth, not otherwise provided for, twenty-five per centum ad valorem.

Gunny-cloth, not bagging, fifteen per centum ad valorem.

Bags and bagging, and like manufactures, not specially enumerated or provided for, including bagging for cotton composed wholly or in part of flax, hemp, jute, gunny cloth, gunny bags or other material, three-eighths cents per pound.

Tarred cables or cordage, twenty-five per centum ad valorem.

Untarred manila cordage, twenty-five per centum ad valorem.

All other untarred cordage, twenty-five per centum ad valorem.

Seines and seine and gilling twine, twenty-five per centum ad valorem.

Sail duck, or canvas for sails, twenty-five per centum ad valorem.

Russia and other sheetings, of flax or hemp, brown or white, twenty-five per centum ad valorem.

All other manufactures of hemp or manila, or of which hemp or manila shall be a component material of chief value, not specially enumerated or provided for, twenty-five per centum ad valorem.

Grass-cloth, and other manufactures of jute, ramie, China, and sisal-grass, not specially enumerated or provided for, twenty-five per centum ad valorem: *Provided*, That as to jute, jute-butts, sunn, and sisal-grass, and manufactures thereof, except burlaps, not exceeding sixty inches in width, this act shall take effect January first, eighteen hundred and eighty-nine; and as to flax, hemp, manila, and other like substitutes for hemp, and the manufactures thereof, upon July first, eighteen hundred and eighty-nine.

SEC. 3. On and after October first, eighteen hundred and eighty-eight, there shall be admitted, when imported, free of duty:

All wools, hair of the alpaca, goat, and other like animals.

Wools on the skin.

Woolen rags, shoddy, mungo, waste, and flocks.

And on and after January first, eighteen hundred and eighty-nine, in lieu of the duties heretofore imposed on the articles here-

inafter mentioned in this section, there shall be levied, collected, and paid the following rates of duty on said articles severally :

Woolen and worsted cloths, shawls, and all manufactures of wool of every description, made wholly or in part of wool or worsted, not specially enumerated or provided for, forty per centum ad valorem.

Flannels, blankets, hats of wool, knit goods, and all goods made on knitting-frames, balmorals, woolen and worsted yarns, and all manufactures of every description, composed wholly or in part of wool or worsted, the hair of the alpaca, goat, or other animals, not specially enumerated or provided for, forty per centum ad valorem : *Provided*, That from and after the passage of this act, and until the first day of October, eighteen hundred and eighty-eight, the Secretary of the Treasury be, and he is hereby, authorized and directed to classify as woolen cloth all imports of worsted cloth, whether known under the name of worsted cloth or under the names of "worsted" or "diagonals," or otherwise.

Bunting, forty per centum ad valorem.

Women's and children's dress goods, coat linings, Italian cloths, and goods of like description, composed in part of wool, worsted, the hair of the alpaca, goat, or other animals, forty per centum ad valorem.

Clothing, ready-made, and wearing apparel of every description, not specially enumerated or provided for, and balmoral skirts and skirting goods of similar description or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, forty-five per centum ad valorem.

Cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods of similar description or used for like purposes, composed wholly or in part of wool or worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer (except knit goods), forty-five per centum ad valorem.

Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, head nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments wrought by hand or braided by machinery, made of wool, worsted, the hair of the alpaca, goat, or other animals, or of which wool, worsted, the hair of the alpaca, goat, or other animals is a component material, fifty per centum ad valorem.

Hemp and jute carpeting six cents per square yard.

Floor matting and floor mats exclusively of vegetable substances twenty per centum ad valorem.

"All other carpets and carpetings, druggets, bookings, mats, rugs, screens, covers, hassocks, bed-sides of wool, flax, cotton or parts of either or other material, forty per centum ad valorem."

Endless belts or felts for paper or printing machines, thirty per centum ad valorem.

SEC. 4. That on and after the first day of October, eighteen hundred and eighty-eight, in lieu of the duties heretofore imposed on the articles hereinafter mentioned, there shall be levied, collected, and paid the following rates of duty on said articles severally :

Paper, sized or glued, suitable only for printing paper, fifteen per centum ad valorem.

Printing paper, unsized, used for books and newspapers exclusively, twelve per centum ad valorem.

Paper boxes, and all other fancy boxes, not otherwise provided for, twenty-five per centum ad valorem.

Paper envelopes, twenty per centum ad valorem.

Paper hangings, and paper for screens or fire-boards, surface-coated paper, and all manufactures of which surface-coated paper is a component material not otherwise provided for, and card-board, paper antiquarian, demy, drawing, elephant, foolscap, imperial letter, note, and all other paper not specially enumerated or provided for, twenty-five per centum ad valorem.

Beads and bead ornaments of all kinds, except amber, forty per centum ad valorem.

Blacking of all kinds, twenty per centum ad valorem.

Bonnets, hats, and hoods for men, women, and children, composed of hair, whalebone, or any vegetable material, and not specially enumerated or provided for, thirty per centum ad valorem.

Brooms of all kinds, twenty per centum ad valorem.

Brushes of all kinds, twenty per centum ad valorem.

Canes and sticks, for walking, finished, twenty per centum ad valorem.

Card clothing, twenty cents per square foot ; when manufactured from tempered steel wire, forty cents per square foot.

Carriages, and parts of, not specially enumerated or provided for, thirty per centum ad valorem.

Dolls and toys, thirty per centum ad valorem.

Fans of all kinds, except palm-leaf fans, of whatever material composed, thirty per centum ad valorem.

Feathers of all kinds, when dressed, colored or manufactured, including dressed and finished birds and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not specially enumerated or provided for, thirty-five per centum ad valorem.

Friction and lucifer matches of all descriptions, twenty-five per centum ad valorem.

Gloves, of all descriptions, wholly or partially manufactured, forty per centum ad valorem : *Provided*, That gloves made of silk taffeta shall be taxed fifty per centum ad valorem.

Gun wads, of all descriptions, twenty-five per centum ad valorem.

Gutta-percha, manufactured, and all articles of hard rubber not specially enumerated or provided for, thirty per centum ad valorem.

Hair, human, if clean or drawn, but not manufactured, twenty per centum ad valorem.

Bracelets, braids, chains, rings, curls, and ringlets composed of hair, or of which hair is the component material of chief value, and all manufactures of human hair, twenty-five per centum ad valorem.

Hats, materials for: Braids, plaits, flats, willow sheets and squares, fit only for use in making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, hair, whalebone, or any vegetable material, not specially enumerated or provided for, twenty per centum ad valorem.

Hat bodies of cotton, thirty per centum ad valorem.

Hatters' plush, composed of silk or of silk and cotton, fifteen per centum ad valorem.

Inks of all kinds, and ink powders, twenty per centum ad valorem.

Japanned ware of all kinds, not specially enumerated or provided for, thirty per centum ad valorem.

Kaolin crude one dollar per ton.

China clay or wrought kaolin two dollars per ton.

Marble of all kinds in block, rough or squared, forty cents per cubic foot.

Marble, sawed, dressed, or otherwise, including marble slabs and marble paving tiles, eighty-five cents per cubic foot.

All manufactures of marble not specially enumerated or provided for, thirty per centum ad valorem.

Papier mache, manufactures, articles, and wares of, twenty-five per centum ad valorem.

Percussion caps, thirty per centum ad valorem.

Philosophical apparatus and instruments, twenty-five per centum ad valorem.

Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, thirty per centum ad valorem; umbrellas, parasols and shades, when covered with silk or alpaca, fifty per centum ad valorem; all other umbrellas, thirty per centum ad valorem.

Watches, watch-cases, watch-movements, parts of watches, watch-glasses, and watch-keys, whether separately packed or otherwise, and watch materials not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Webbing composed of cotton flax, or a mixture of these materials, not specially enumerated or provided for in this act, thirty per centum ad valorem.

SEC. 5. That the following amendments to and provisions for existing laws shall take effect on and after the passage and approval of this act:

Section six of the act of March third, eighteen hundred and eighty-three, entitled "An act to reduce internal-revenue taxation, and for other purposes," providing a substitute for title thirty-three of the Revised Statutes of the United States, is hereby amended as to certain of the sections and parts of sections or schedules in such substituted title so that they shall be as follows, respectively:

"SEC. 2499. Each and every imported article not enumerated or provided for in any schedule in this title, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this title as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles, not otherwise provided for, manufactured from two or more materials, the duty shall be assessed at the rate at which the dutiable component material of chief value may be chargeable; and the words "component material of chief value," whenever used in this title, shall be held to mean that dutiable component material which shall exceed in value any other single component material found in the article; and the value of each component material shall be determined by the ascertained value of such material in its last form and condition before it became a component material of such article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates: *Provided*, That any non-enumerated article similar in material and quality, and texture, and the use to which it may be applied to any article on the free list, and in the manufacture of which no dutiable materials are used, shall be free of duty."

SEC. 2502. SCHEDULE A—CHEMICAL PRODUCTS—By striking out from this schedule the words "distilled spirits containing fifty per centum of anhydrous alcohol, one dollar per gallon;" also by striking out the words "alcohol containing ninety-four per centum anhydrous alcohol, two dollars per gallon."

THE FREE LIST.

SEC. 2503. By striking out the clause in this section commencing with the words "articles the growth, produce, and manufacture of the United States," and inserting in lieu thereof the following:

"Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value by any process of manufacture or by labor thereon; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury; and if any of such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation, and not refunded: *Provided*, That this clause shall not include any article upon which an allowance of drawback has been made, the reim-

portation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed."

The clause relating to "wearing-apparel," and so forth (tariff, paragraph eight hundred and fifteen), is hereby amended so that it shall read as follows:

"Wearing-apparel, implements, instruments, and tools of trade, occupation, or employment, professional books, and other personal effects (not merchandise) of persons arriving in the United States, not exceeding in value five hundred dollars, and not intended for the use of any other person or persons, nor for sale; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment or for sale: *Provided, however,* That the limitation in value above specified shall not apply to wearing-apparel and other personal effects which may have been taken from the United States to foreign countries by the persons returning therefrom; and such last-named articles shall, upon production of evidence satisfactory to the collector or officer acting as such that they have been previously exported from the United States by such persons, and have not been advanced in value or improved in condition by any process of manufacture or labor thereon since so exported, be exempt from the payment of duty: *And provided further,* That all articles of foreign production or manufacture which may have been once imported into the United States and subjected to the payment of duty shall, upon reimportation, if not improved in condition except by repairs, by any means, since their exportation from the United States, be entitled to exemption from duty upon their identity being established, under such rules and regulations as may be prescribed by the Secretary of the Treasury."

"Theatrical scenery and actors' and actresses' wardrobes brought by theatrical managers and professional actors and actresses arriving from abroad, for their temporary use in the United States; works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad, for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States; and wearing-apparel and other personal effects of tourists from abroad visiting the United States, shall be admitted to free entry, under such regulations as the Secretary of the Treasury may prescribe; and bonds shall be given, whenever required by the Secretary of the Treasury, for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided, however,* That the Secretary of the Treasury may, in his discretion, extend such period for the further term of six months in cases where application therefor shall be made."

"Wearing-apparel, old and worn, not exceeding one hundred dollars in value, upon production of evidence satisfactory to the

collector and naval officer (if any) that the same has been donated and imported in good faith for the relief or aid of indigent or needy persons residing in the United States, and not for sale."

Sec. 6. That section seven of the act approved March third, eighteen hundred and eighty-three, entitled "An act to reduce internal revenue taxation, and for other purposes," is hereby amended so that it shall read as follows:

"Whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price of such merchandise, at the time of exportation to the United States, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the United States or consigned to the United States for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition packed, ready for shipment to the United States: *Provided,* That if there be used for covering or holding imported merchandise, whether dutiable or free, any material or article, other than the ordinary, usual, and necessary coverings used for covering or holding such merchandise, duty shall be levied and collected thereon at the rate to which such material or article would be subject if imported separately: *Provided, further,* That so much of the foregoing as relates to boxes, sacks or coverings shall not apply to boxes, sacks or such other boxing or covering as may be the usual and necessary covering for machinery or parts thereof."

Sec. 7. That section eight of the act of March third, eighteen hundred and eighty-three, entitled "An act to reduce internal revenue taxation, and for other purposes," amending section twenty-eight hundred and forty-one of the Revised Statutes of the United States, is hereby further amended so that said section of the Revised Statutes shall be as follows:

"Sec. 2841. Whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port, at the time of entry, by the owner, importer, consignee, or agent; which declaration so filed shall be duly signed by the owner, importer, consignee or agent, before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them; and every officer so designated shall file with the collector of the port a copy of his official signature and seal: *Provided,* That if any of the invoices or bills of lading of any merchandise imported in any one vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise

of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently."

"DECLARATION OF CONSIGNEE, IMPORTER OR AGENT."

"I, _____, do solemnly and truly declare that the invoice and bill of lading now presented by me to the collector of _____ are the true and only invoice and bill of lading by me received of all the goods, wares and merchandise imported in the _____, whereof _____ is master, from _____, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief [insert the name and residence of the owner or owners] is [or are] the owner [or owners] of the goods, wares and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost [if purchased] or the actual market value or wholesale price [if otherwise obtained], at the time of exportation in the principal markets of the country where procured, of the said goods, wares and merchandise, including the value of all cartons, cases, crates, boxes, sacks and covering of any kind, and all other costs, charges and expenses incident to placing said goods, wares and merchandise in condition packed ready for shipment to the United States, and no other or different discount, bounty or drawback but such as has been actually allowed on the same."

"DECLARATION OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED."

"I, _____, do solemnly and truly declare that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares and merchandise imported by or consigned to me, in the _____, whereof _____ is master, from _____; that the invoice and entry which I now produce contain a just and faithful account of the actual cost of the

said goods, wares and merchandise, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares and merchandise in condition packed, ready for shipment to the United States, and no other discount, drawback or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district."

"DECLARATION OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED."

"I, _____, do solemnly and truly declare that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the _____, whereof _____ is master, from _____; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of a bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price at the time of exportation, in the principal markets of the country where procured for my account (or for account of myself or partners); that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares and merchandise to their present condition, including the value of all cartons, cases, crates, boxes, sacks and coverings of any kind, and all other costs and charges incident to placing said goods, wares and merchandise in condition packed, ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the said goods, wares and merchandise; and the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully

due on the said goods, wares and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district."

SEC. 8. That any person who shall knowingly make any false or untrue statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement as to any matter material thereto, shall, on conviction thereof, be punished by a fine of not exceeding five thousand dollars or by imprisonment at hard labor not more than three years, or both, within the discretion of the court; *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture for any cause elsewhere provided by law.

SEC. 9. That sections twenty-nine hundred and seventy and twenty-nine hundred and eighty-three of the Revised Statutes of the United States are hereby amended so that the same shall be, respectively, as follows:

"SEC. 2970. Any merchandise deposited in bond in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles."

"SEC. 2983. In no case shall there be any abatement of the duties or allowance made for any injury, damage, or deterioration sustained by the merchandise while deposited in any public or private bonded warehouse: *Provided*, That the duty assessed on merchandise withdrawn from any such warehouse shall be assessed on the quantity withdrawn therefrom at the time of such withdrawal; but no greater allowance for leakage or evaporation of wines, liquors, and distilled spirits shall be made than is or may be allowed by law on domestic spirits or wines in bond: *And provided further*, That nothing in this section as amended shall restrict or in any way affect the liability of the proprietors of bonded warehouses on their bonds: *And provided further*, That nothing herein shall restrain or limit the exercise of the authority conferred on the Secretary of the Treasury by section twenty-nine hundred and eighty-four of the Revised Statutes."

SEC. 10. That sections twenty-eight hundred and three and three thousand and fifty-eight of the Revised Statutes be amended to read as follows:

"SEC. 2803. Any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure, and to be delivered to such parties on

their departure for their foreign destination, under such rules, regulations, and fees as the Secretary of the Treasury may prescribe."

"SEC. 3058. All merchandise imported into the United States shall, for the purpose of this title, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and properly indorsed shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters, the latter may be recognized as the consignee."

SEC. 11. That authority is hereby given to the Secretary of the Treasury, in his discretion to dispense whenever expedient with the triplicate invoices and consular certificates now required by sections twenty-eight hundred and fifty-three, twenty-eight hundred and fifty-four, and twenty-eight hundred and fifty-five of the Revised Statutes of the United States; and triplicate invoices and consular certificates shall in no case be required when the value of the merchandise shipped by any one consignor, in any one vessel, at one and the same time does not exceed one hundred dollars; and the Secretary of the Treasury, with the concurrence of the Secretary of State, is hereby authorized to make such general regulations in regard to invoices and consular certificates as in his judgment the public interest may require.

SEC. 12. That all fees exacted and oaths administered by officers of the customs, under or by virtue of existing laws of the United States, upon the entry of imported goods and the passing thereof through the customs, and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby abolished; and in case of entry of merchandise for exportation, a declaration, in lieu of an oath, shall be filed, in such form, and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties for false statements in such declaration provided in the fourth section of this act shall be applicable to declarations made under this section: *Provided*, That where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services.

SEC. 13. That section twenty-nine hundred of the Revised Statutes be, and hereby is, amended so as to read as follows:

"SEC. 2900. The owner, consignee, or agent of any imported merchandise which has been actually purchased may at the time, and not afterward, when he shall make and verify his written entry of his merchandise, make such addition in the entry to the cost or value given in the invoice, or pro forma invoice, or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise, at the period of exportation to the United States, in the principal markets of the country from which

the same has been imported; and the collector within whose district any merchandise, whether the same has been actually purchased or procured otherwise than by purchase, may be imported or entered, shall cause such actual market value or wholesale price thereof to be appraised; and if such appraised value shall exceed by ten per centum or more the entered value, then, in addition to the duties imposed by law on the same, there shall be levied and collected a duty of twenty per centum ad valorem on such appraised value. The duty shall not, however, be assessed upon an amount less than the invoice or entered value, except as elsewhere especially provided in this act."

SEC. 14. That all invoices of imported merchandise shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district from which the merchandise is imported to the United States, and if there be no consul, vice-consul, or commercial agent for said district, then said invoices shall be produced to the consul, vice-consul, or commercial agent of the district nearest thereto and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, and the place where the same was purchased, and the actual cost thereof and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have actually been allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from whence exported; and that no different invoice of the merchandise mentioned in the invoice so produced, has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is the currency which was actually paid for the merchandise by the purchaser.

SEC. 15. That section twenty-nine hundred and thirty-one of the Revised Statutes be, and hereby is, amended so as to read as follows:

"SEC. 2931. The decision of the collector of customs or officer acting as such at the port of importation and entry, as to the rate and amount of duties to be paid on any merchandise, and the dutiable costs and charges thereon, shall be final and conclusive against all persons interested in such merchandise, unless the owner, importer, consignee, or agent of the merchandise shall, within ten days after and not on any day before the ascertainment and liquidation of the duties by the proper officers of the customs, as well in cases of merchandise entered in bond as for consumption, give notice in writing to the collector if dissatisfied with the aforesaid decision, setting forth therein, distinctly and specifically, and in respect to each entry, the reasons of his objections thereto, and

shall also, within thirty days after the date of such ascertainment and liquidation, appeal therefrom to the Secretary of the Treasury, who, on receiving such appeal, shall forthwith call upon the collector for a report thereon; and the collector shall thereupon, if he adheres to his decision, set forth, specifically and in detail, to the Secretary, the reasons therefor; and the decision of the Secretary on such appeal shall be final and conclusive, and such merchandise, or costs and charges, shall be liable to duty accordingly, unless suit shall be brought, within ninety days after the decision of the Secretary of the Treasury on such appeal, for any duties which shall have been paid before the date of such decision on such merchandise, or costs and charges, or within ninety days after the payment of duties paid after the decision of the Secretary. No suit shall be begun or maintained for the recovery of any duties alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless the decision of the Secretary shall be delayed more than ninety days from the date of such appeal. And when a suit shall be brought by the United States to recover the additional duties found due on any ascertainment and liquidation thereof, and not paid, the defendant or defendants shall not be permitted to set up any plea or matter in defense excepting such as shall have been set forth in a protest and appeal made as herein prescribed."

SEC. 16. That the section of the Revised Statutes numbered three thousand and twelve shall be, and hereby is amended by adding at the end of said section the following words:

"And there shall be attached to the said bill of particulars, when served as aforesaid, a copy of each and every such protest or notice of dissatisfaction, and of every appeal relied upon by the plaintiff or plaintiffs in said suit; and the said bill of particulars shall declare the date of liquidation; and a bill of particulars, having been served as aforesaid, shall not thereafter be amended by the plaintiff, or by the court on the plaintiff's motion, so as to increase the total sum claimed therein as having been exacted in excess."

SEC. 17. That no suit which by this act, or by any law of the United States, is permitted to be begun against a collector of customs to recover money alleged to have been illegally exacted by him on imported merchandise, shall hereafter be begun or maintained in any court of any State of the United States, but each and every such suit shall be begun in the circuit court of the United States for the district in which such alleged illegal exaction shall have been made.

SEC. 18. That section three thousand and twelve and one-half of the Revised Statutes shall be, and hereby is amended so as to read as follows:

"Whenever it shall be shown to the satisfaction of the Secretary of the Treasury (first) that, in any case of unascertained or estimated duties, more money has been paid to or deposited with:

collector of customs than the law required to be paid or deposited; and also (second) whenever the Secretary of the Treasury shall have decided, on an appeal to him as herein provided, that more money has been paid to or deposited with a collector of customs than the law required; and also (third) whenever any judgment shall have been recovered and entered, in any court of the United States, against a collector of customs, for duties illegally exacted by him on imported merchandise, and a certificate of probable cause shall have been entered in said suit, in compliance with the provisions and requirements of section nine hundred and eighty-nine of the Revised Statutes, from which judgment the Attorney-General shall certify, in conformity with the act of March third, eighteen hundred and seventy-five (chapter one hundred and thirty-six), that no appeal or writ of error will be taken by the United States, and from which judgment the Secretary of the Treasury shall also be satisfied that no such appeal or writ of error ought to be taken; and also (fourth) that whenever any suit or suits have been begun against a collector of customs to recover money exacted by him and paid under protest, and an appeal, as required by law, and a bill of particulars has been served therein on the defendant or his attorney, as required by law, and when by the legal effect of any judgment of a court of the United States, satisfactory to the Attorney-General and the Secretary of the Treasury, as aforesaid, the said exaction of such duties shall have been declared illegal, and protests, appeals, and bills of particulars have been made according to the law in force at the time of importation, and the proper officers of the customs shall under the instructions of the Secretary of the Treasury, have reliquidated the entries covered, by said suit or suits, and bill or bills of particulars, according to the principles and rules of law prescribed by said judgment, and the district attorney appearing of record for the defendant shall certify that such suits have been discontinued, the Secretary of the Treasury shall, in each and all of the before-mentioned cases, always excepting judgments or 'judgment cases' in suits commonly known as 'charges and commission' suits, which last named shall only be paid in pursuance of a specific appropriation therefor, draw his warrant upon the Treasurer in favor of the person or persons entitled to the overpayment, or the sum expressed in said judgment, or the sum thus found due on reliquidation of the entries in discontinued suits, including costs payable by law, directing the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation."

SEC. 19. That section twenty-nine hundred and twenty-seven of the Revised Statutes is hereby amended by the addition of the following words thereto:

"No allowances for damage to goods, wares, and merchandise imported into the United States shall hereafter be made in the

estimation and liquidation of duties thereon; but the importer thereof may abandon to the Government all or any portion of goods, wares, and merchandise included in any invoice, and be relieved from the payment of the duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to ten per centum or over of the total value of the invoice."

SEC. 20. That any person who shall give, or offer to give or promise to give, excepting for such duties or fees as have been levied or required according to the forms of law, any money or thing of value, directly or indirectly, to any officer or servant of the customs or of the United States, in connection with or pertaining to the importation, or appraisement, or entry, or examination, or inspection of goods, wares, or merchandise, including herein any baggage, or of the liquidation of the entry thereof, shall, on conviction thereof, be fined not less than one hundred dollars nor more than five thousand dollars, or be imprisoned at hard labor not more than two years, or both, at the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as *prima facie* evidence that such giving, or offering, or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not done with an unlawful intention.

SEC. 21. That any officer or servant of the customs or of the United States who shall, excepting for lawful duties or fees, demand, exact or receive from any person, directly or indirectly, any money or thing of value in connection with or pertaining to the importation, appraisement, entry, examination or inspection of goods, wares, or merchandise, including herein any baggage or liquidation of the entry thereof, shall, on conviction thereof, be fined not less than one hundred dollars nor more than five thousand dollars, or be imprisoned at hard labor not more than two years, or both, at the discretion of the court; and evidence of such demanding, exacting, or receiving satisfactory to the court in which such trial is had, shall be regarded as *prima facie* evidence that such demanding, exacting or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

SEC. 22. That section twenty-eight hundred and sixty-four of the Revised Statutes be, and hereby is, amended so as to read as follows:

"SEC. 2864. That any owner, importer, consignee, agent, or other person who shall, with intent to defraud the revenue, make or attempt to make any entry of imported merchandise by means of any fraudulent or false invoice, affidavit, letter, or paper, or by means of any false statement, written or verbal, or who shall be guilty of any willful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement,

or affected by such act or omission, shall for each offense be fined in any sum not exceeding five thousand dollars nor less than fifty dollars, or be imprisoned for any time not exceeding two years, or both; and, in addition to such fine, such merchandise, or the value thereof, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise, or the value thereof, in the case or package containing the particular article or articles of merchandise to which such fraud or alleged fraud relates; and anything contained in any act which provides for the forfeiture or confiscation of an entire invoice in consequence of any item or items contained in the same being undervalued be, and the same is hereby, repealed."

SEC. 23. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses or on shipboard within the limits of any port of entry, or remaining in the customs offices, on the day and year when this act, or any provision thereof, shall go into effect, except as otherwise provided in this act, shall be subjected to no other duty, upon the entry thereof for consumption, than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act, or any provision thereof, shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that date.

SEC. 24. That sections three thousand and eleven and three thousand and thirteen of the Revised Statutes be, and hereby are, repealed as to all importations made after the date of this act.

SEC. 25. That on and after the first day of October, eighteen hundred and eighty-eight, all taxes on manufactured chewing tobacco, smoking tobacco, and snuff, all special taxes upon manufacturers of and dealers in said articles, and all taxes upon wholesale and retail dealers in leaf tobacco be, and are hereby repealed: *Provided*, That there shall be allowed a drawback or rebate of the full amount of tax on all original and unbroken factory packages of smoking and manufactured tobacco and snuff held by manufacturers, factors, jobbers, or dealers on said first day of October, if claim therefor shall be presented to the Commissioner of Internal Revenue prior to the first day of January, eighteen hundred and eighty-nine and not otherwise. No claim shall be allowed and no drawback shall be paid for an amount less than five dollars, and all sums required to satisfy claims under this act shall be paid out of any money in the Treasury not otherwise appropriated. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations, and to prescribe and furnish such blanks and forms as may be necessary to carry this section into effect.

SEC. 26. That on and after the first day of October, eighteen hundred and eighty-eight, manufacturers of cigars shall each pay

a special tax of three dollars annually, and dealers in tobacco shall each pay a special tax of one dollar annually. Every person whose business it is to sell or offer for sale cigars, cheroots, or cigarettes shall, on and after the first day of October, eighteen hundred and eighty-eight, be regarded as a dealer in tobacco, and the payment of any other special tax shall not relieve any person who sells cigars, cheroots, or cigarettes from the payment of this tax: *Provided*, That no manufacturer of cigars, cheroots, or cigarettes shall be required to pay a special tax as a dealer in tobacco, as above defined, for selling his own products at the place of manufacture: *Provided*, That the bond required to be given in conformity with the provisions of title thirty-five of the Revised Statutes of the United States, by every person engaging in the manufacture of cigars in the internal-revenue districts of the United States, shall be in such penal sum as the collector of internal revenue may require, not less than one hundred dollars, with an addition of ten dollars for each person proposed to be employed by such person in making cigars.

SEC. 27. That the sum of twenty thousand dollars, or so much thereof as may be necessary, be, and the same is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the alteration of dies, plates, and stamps, for furnishing blanks and forms, and for such other expenses as shall be incident to the collection of special taxes at the reduced rates provided in this act.

SEC. 28. That section thirty-three hundred and sixty-one of the Revised Statutes of the United States, and all laws and parts of laws which impose restrictions upon the sale of leaf tobacco, be, and are hereby, repealed.

SEC. 29. That whenever in any statute denouncing any violation of the internal-revenue laws as a felony, crime, or misdemeanor, there is prescribed in such statute a minimum punishment, less than which minimum no fine, penalty, imprisonment, or punishment is authorized to be imposed, every such minimum punishment is hereby abolished; and the court or judge in every such case shall have discretion to impose any fine, penalty, imprisonment, or punishment not exceeding the limit authorized by such statute, whether such fine, penalty, imprisonment, or punishment be less or greater than the said minimum so prescribed.

SEC. 30. That no warrant, in any case under the internal-revenue laws, shall be issued upon an affidavit making charges upon information and belief, unless such affidavit is made by a collector or deputy collector of internal revenue or by a revenue agent; and, with the exception aforesaid, no warrant shall be issued except upon a sworn complaint, setting forth the facts constituting the offense and alleging them to be within the personal knowledge of the affiant. And the United States shall not be liable to pay any fees to marshals, clerks, commissioners, or other officers for any warrant issued or arrest made in prosecutions under the internal-

revenue laws, unless there be a conviction or the prosecution has been approved, either before or after such arrest, by the attorney of the United States for the district where the offense is alleged to have been committed, or unless the prosecution was commenced by information or indictment.

SEC. 31. That whenever a warrant shall be issued by a commissioner or other judicial officer having jurisdiction for the arrest of any person charged with a criminal offense, such warrant, accompanied by the affidavit on which the same was issued, shall be returnable before some judicial officer named in section ten hundred and fourteen of the Revised Statutes residing in the county of arrest, or, if there be no such judicial officer in that county, before some such judicial officer residing in another county nearest to the place of arrest. And the judicial officer before whom the warrant is made returnable as herein provided, shall have exclusive authority to make the preliminary examination of every person arrested as aforesaid, and to discharge him, admit him to bail, or commit him to prison, as the case may require: *Provided*, That this section shall not apply to the Indian Territory.

SEC. 32. That the circuit courts of the United States, and the district courts or judges thereof exercising circuit court powers, and the district courts of the Territories, are authorized to appoint, in different parts of the several districts in which said courts are held, as many discreet persons to be commissioners of the circuit courts as may be deemed necessary. And said courts, or the judges thereof, shall have authority to remove at pleasure any commissioners heretofore or hereafter appointed in said districts.

SEC. 33. That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may compromise any civil or criminal case, and may reduce or remit any fine, penalty, forfeiture, or assessment, under the internal-revenue laws.

SEC. 34. That section thirty-one hundred and seventy-six of the Revised Statutes be amended so as to read as follows:

"SEC. 3176. The collector or any deputy collector in any district shall enter into and upon the premises, if it be necessary, of any person therein who has taxable property and who refuses or neglects to render any return or list required, or who renders a false or fraudulent return or list, and make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the objects liable to tax owned or possessed or under the care or management of such person, and the Commissioner of Internal Revenue shall assess the tax thereon, including the amount, if any, due for special tax, and a penalty of twenty-five per centum, and he may add to such tax interest at the rate of ten per centum per annum thereon from and after the date when such tax became due and payable. The interest so added to the tax shall be collected at the same time and in the same manner

as the tax. And the list or return so made and subscribed by such collector or deputy collector shall be deemed good and sufficient for all legal purposes."

SEC. 35. That nothing in this act shall in any way change or impair the force or effect of any treaty between the United States and any other government, or any laws passed in pursuance of or for the execution of any such treaty, so long as such treaty shall remain in force in respect of the subjects embraced in this act; but whenever any such treaty, so far as the same respects said subjects, shall expire or be otherwise terminated, the provisions of this act shall be in force in all respects in the same manner and to the same extent as if no such treaty had existed at the time of the passage hereof.

SEC. 36. That section thirty-two hundred and fifty-five of the Revised Statutes of the United States be amended by striking out all after said number and substituting therefor the following:

"And the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may exempt distillers of brandy made exclusively from apples, peaches, grapes, or other fruits from any provision of this title relating to the manufacture of spirits, except as to the tax thereon, when in his judgment it may seem expedient to do so."

"The Secretary of the Treasury may exempt all distilleries which mash less than twenty-five bushels of grain per day from the operations of the provisions of this title relating to the manufacture of spirits, except as to the payment of the tax, which said tax shall then be levied and collected on the capacity of said distilleries; and said distilleries may, at the discretion of said Secretary, then be run and operated without 'storekeepers and gaugers.'" And the Commissioner of Internal Revenue, with the approval of said Secretary, may establish special warehouses, in which he may authorize to be deposited the product of any number of said distilleries to be designated by him, and in which any distiller operating any such distillery may deposit his product, which when so deposited, shall be subject to all the laws and regulations as to bonds, tax, removals, and otherwise as other warehouses. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is hereby authorized and directed to make such rules and regulations as may be necessary to carry out the provisions of this section: *Provided*, That such regulations shall be adopted as will require that all the spirits manufactured shall be subject to the payment of the tax according to law."

SEC. 37. That the provisions of an act entitled "An act relating to the production of fruit brandy, and to punish frauds connected with the same," approved March third, eighteen hundred and seventy-seven, be extended and made applicable to brandy distilled from apples or peaches, or from any other fruit the brandy distilled from which is not now required, or hereafter shall not be required, to be deposited in a distillery warehouse: *Provided*, That each of the

warehouses established under said act, or which may hereafter be established, shall be in charge either of a storekeeper or a storekeeper and gauger, at the discretion of the Commissioner of Internal Revenue.

SEC. 38. That section thirty-three hundred and thirty-two of the Revised Statutes, and the supplement thereto, shall be amended so that said section shall read as follows:

"When a judgment of forfeiture, in any case of seizure, is recovered against any distillery used or fit for use in the production of distilled spirits, because no bond has been given, or against any distillery used or fit for use in the production of spirits, having a registered producing capacity of less than one hundred and fifty gallons a day, every still, doubler, worm, worm-tub, mash-tub, and fermenting-tub therein shall be sold, as in case of other forfeited property, without being mutilated or destroyed. And in case of seizure of a still, doubler, worm, worm-tub, fermenting-tub, mash-tub, or other distilling apparatus of any kind whatsoever, for any offense involving forfeiture of the same, it shall be the duty of the seizing officer to remove the same from the place where seized to a place of safe storage; and said property so seized shall be sold as provided by law, but without being mutilated or destroyed."

SEC. 39. That whenever it shall be made to appear to the United States court or judge having jurisdiction that the health or life of any person imprisoned for any offense, in a county jail or elsewhere, is endangered by close confinement, the said court or judge is hereby authorized to make such order and provision for the comfort and well-being of the person so imprisoned as shall be deemed reasonable and proper.

SEC. 40. That all clauses of section thirty-two hundred and forty-four of the Revised Statutes, and all laws amendatory thereof, and all other laws which impose any special taxes upon manufacturers of stills, retail dealers in liquors, and retail dealers in malt liquors, are hereby repealed.

SEC. 41. That this act is intended and shall be construed as an act supplementary and amendatory to existing laws, and the rates of duty and modification of clauses, provisions and sections as herein specifically made are intended and shall be construed as a repeal of all clauses, provisions and sections in conflict herewith, but as to all clauses, provisions and sections in existing laws not herein specifically changed, modified or amended the rates of duty now existing shall be and remain in full force and effect. This act shall be in force from and after October first, eighteen hundred and eighty-eight, except as herein otherwise provided.

Passed the House of Representatives July 21, 1888.

Attest:

JNO. B. CLARK, *Clerk*,
By T. O. TOWLES, *Chief Clerk*.

**END OF
TITLE**